

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
 HERETO TO DETERMINE WHETHER THIS OBJECTION
 AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, et al.,	: 09-50026 (REG)
f/k/a General Motors Corp., et al.	:
Debtors.	: (Jointly Administered)
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NOTICE OF DEBTORS' 161ST OMNIBUS OBJECTION TO CLAIMS
(Claims Assumed by General Motors LLC)

PLEASE TAKE NOTICE that on January 26, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 161st omnibus objection to expunge certain claims (the "**161st Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 161st Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 1, 2011 at 9:45**

a.m. (Eastern Time), or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 161ST OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT “A” ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 161st Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the

statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. MacLay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **February 22, 2011 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 161st Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 161st Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
January 26, 2011

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

DEBTORS' 161ST OMNIBUS OBJECTION TO CLAIMS
(Claims Assumed by General Motors LLC)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and
its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully
represent:

Relief Requested

1. The Debtors file this 161st omnibus objection to expunge certain claims (the “**161st Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Assumed Claims**”) are claims relating to certain executory contracts that have been assumed by General Motors LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master Purchase Agreement**”), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM. As described further below, because the Assumed Claims have been assumed by New GM pursuant to the Master Purchase Agreement, they are not liabilities of MLC or the other Debtors and therefore should be disallowed and expunged.

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**REALM/ENCORE Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order (ECF No. 4079) establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order (ECF No. 4586) establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the REALM/ENCORE Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established June 1, 2010 as the deadline to file proofs of claim).

² The Initial Debtors are MLC (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Master Purchase Agreement

7. Article II (*Purchase and Sale*), Section 2.1 (*Purchase and Sale of Assets; Assumption of Liabilities*), of the Master Purchase Agreement provides:

On the terms and subject to the conditions set forth in this Agreement, other than as set forth in Section 6.30, Section 6.34 and Section 6.35, at the Closing, Purchaser shall (a) purchase, accept and acquire from Sellers, and Sellers shall sell, transfer, assign, convey and deliver to Purchaser, free and clear of all Encumbrances (other than Permitted Encumbrances), Claims and other interests, the Purchased Assets and (b) assume and thereafter pay or perform as and when due, or otherwise discharge, all of the Assumed Liabilities.

8. Section 2.2(a) of the Master Purchase Agreement (*Purchased and Excluded Assets*) provides in pertinent part:

(a) The “Purchased Assets” shall consist of the right, title and interest that Sellers possess and have the right to legally transfer in and to all of the properties, assets, rights, titles and interests of every kind and nature, owned, leased, used or held for use by Sellers (including indirect and other forms of beneficial ownership), whether tangible or intangible, real, personal or mixed, and wherever located and by whomever possessed, assets, rights, titles and interests:

(x) . . . all Contracts, other than the Excluded Contracts (collectively, the “Purchased Contracts”), including, for the avoidance of doubt . . . (B) any Executory Contract designated as an Assumable Executory Contract as of the applicable Assumption Effective Date.

9. Section 2.3(a) of the Master Purchase Agreement (*Assumed and Retained Liabilities*) provides in pertinent part:

(a) The “Assumed Liabilities” shall consist only of the following Liabilities of Sellers:

(ii) all Liabilities under each Purchased Contract;

(iv) all Cure Amounts under each Assumable Executory Contract that becomes a Purchased Contract;

10. The term “Liabilities” is defined in the recitals to the Master Purchase

Agreement as follows:

“Liabilities” means any and all liabilities and obligations of every kind and description whatsoever, whether such liabilities or obligations are known or unknown, disclosed or undisclosed, matured or unmatured, accrued, fixed, absolute, contingent, determined or undeterminable, on or off-balance sheet or otherwise, or due or to become due, including Indebtedness and those arising under any Law, Claim, Order, Contract or otherwise.

11. Pursuant to the Master Purchase Agreement, New GM has assumed all liabilities and obligations relating to purchased contracts or assumed executory contracts, which include the Assumed Claims. The Debtors therefore seek entry of an order disallowing and expunging from the claims register the Assumed Claims.

The Relief Requested Should Be Approved by the Court

12. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

13. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and

property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Debtors have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Assumed Claims are not the responsibility of MLC or the Debtors, having been assumed by New GM as described herein. Further, paragraph 26 of the Order approving the Master Purchase Agreement (ECF No. 2968) provides:

Except as provided in the [Master Purchase Agreement] or this Order, after the Closing, the Debtors and their estates shall have no further liabilities or obligations with respect to any Assumed Liabilities other than certain Cure Amounts as provided in the [Master Purchase Agreement], and all holders of such claims are forever barred and estopped from asserting such claims against the Debtors, their successors or assigns, and their estates.

14. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge the Assumed Claims in their entirety.

Notice

15. Notice of this 161st Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360).

16. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
January 26, 2011

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP
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Attorneys for Debtors
and Debtors in Possession

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
#NAME? ATTN: ERIC ANDERSON 149 COMMONWEALTH DRIVE MENLO PARK, CA 94025 UNITED STATES OF AMERICA	20076	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$74,144.24 (U) \$74,144.24 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
AB AUTOMOTIVE ELECTRONICS LIMITED ATTN DAVID M SCHILLI ROBINSON BRADSHAW & HINSON PA 101 NORTH TRYON STREET STE 1900 CHARLOTTE, NC 28246	58660	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$820,383.31 (U) \$820,383.31 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ADAC PLASTICS INC D/B/A ADAC AUTOMOTIVE 5920 TAHOE DR SE GRAND RAPIDS, MI 49546	60717	MLCS, LLC	\$0.00 (S) \$1,374.28 (A) \$0.00 (P) \$874.69 (U) \$2,248.97 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ADAC PLASTICS INC D/B/A ADAC AUTOMOTIVE C/O ADAC PLASTICS INC 5920 TAHOE DR SE GRAND RAPIDS, MI 49546	60718	Motors Liquidation Company	\$0.00 (S) \$578.03 (A) \$0.00 (P) \$28,567.60 (U) \$29,145.63 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ADVANCED ENGINEERING SOLUTIONS INC SARAH B CARTER 2700 KETTERING TOWER DAYTON, OH 45423	28372	Motors Liquidation Company	\$63,275.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$63,275.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Pg 13 of 33
Exhibit A

161st Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ADVANCED TECHNOLOGY SERVICES INC 8201 N UNIVERSITY ST PEORIA, IL 61615	33477	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$77,626.94 (U) \$77,626.94 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
AFT C/O DAVID A LERNER ESQ PLUNKETT COONEY 38505 WOODWARD AVE SUITE 2000 BLOOMFIELD HILLS, MI 48304	44886	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$174,758.16 (U) \$174,758.16 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
AGGREKO LLC PO BOX 10004 NEW IBERIA, LA 70562	16743	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$12,128.64 (U) \$12,128.64 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
AGGREKO LLC NEAL HARGRAVE PO BOX 10004 NEW IBERIA, LA 70562	16744	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,236.68 (U) \$24,236.68 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ALLSTATE POWER VAC INC 2527 MARKET ST ASTON, PA 19014	9252	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$30,586.50 (U) \$30,586.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Pg 14 of 33
Exhibit A

161st Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
AMERICAN INFOSOURCE LP AS AGENT FOR T MOBILE/T MOBILE USA INC PO BOX 248848 OKLAHOMA CITY, OK 73124	5544	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$67,680.51 (U) \$67,680.51 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANTHONY GOMEZ CINDY OR ANTHONY GOMEZ 101 N DOWLING RD STE A COLLEGE STATION, TX 77845	61547	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,656.75 (U) \$5,656.75 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ARC HOLDING LTD FKA FOX SPORTS NET MIDWEST 10201 W PICO BLVD BLDG 103 #3147 LOS ANGELES, CA 90035	60257	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$243,474.00 (U) \$243,474.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ARC HOLDING LTD FKA FOX SPORTS NET SOUTHWEST 10201 W PICO BLVD BLDG 103 #3147 LOS ANGELES, CA 90035	60256	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$303,917.00 (U) \$303,917.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ASSET ENGINEERING CORPORATION ASSIGNEE OF VANNATTER GROUP INC 8 STEELCASE ROAD WEST MARKHAM, CANADA , CANADA	17210	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,230,909.40 (U) \$1,230,909.40 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ASSET ENGINEERING CORPORATION ASSIGNEE OF VANNATTER GROUP INC 8 STEELCASE ROAD WEST MARKHAM, CANADA CANADA	17211	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,362.24 (U) \$19,362.24 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
AZ AUTOMOTIVE CORP ATTN: SHERYL MCGOWAN 24331 SHERWOOD AVE CENTER LINE, MI 48015 UNITED STATES OF AMERICA	51347	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$94,768.57 (U) \$94,768.57 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
B & B AIR INC 7311 E 43RD ST INDIANAPOLIS, IN 46226	672	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,661.95 (U) \$4,661.95 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BARFIELD LATRELL PO BOX 1824 SANFORD, FL 32772	11525	Motors Liquidation Company	\$19,000.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$19,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BAYLIS, DAVID M 180 BRISCOE BLVD WATERFORD, MI 48327	15805	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Pg 16 of 33
Exhibit A

161st Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BYRD INVESTIGATIONS INC PO BOX 202241 ARLINGTON, TX 76006	20908	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$101.20 (P) \$0.00 (U) \$101.20 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
C R D ENTERPRISES INC 549 CAPITAL DR LAKE ZURICH, IL 60047	10853	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$13,752.40 (U) \$13,752.40 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CARRIER CORP ATTN: JOYCE KUPPEL PO BOX 4808, BLDG TR-5 SYRACUSE, NY 13221	29626	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$83,745.94 (U) \$83,745.94 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CASCO PRODUCTS CORPORATION DIONNE BEST, AR MANAGER FINANCE DEPARTMENT 855 MAIN STREET 10TH FLOOR BRIDGEPORT, CT 06604 UNITED STATES OF AMERICA	51340	Motors Liquidation Company	\$0.00 (S) \$4,110.47 (A) \$0.00 (P) \$115,399.07 (U) \$119,509.54 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CHINA PATENT AGENT HK LTD 22/F GREAT EAGLE CENTRE 23 HARBOUR ROAD WANCHAI CHINA , CHINA (PEOPLE'S REP)	17629	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$45,806.50 (U) \$45,806.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Pg 17 of 33
Exhibit A

161st Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CINCINNATI SUB ZERO PRODUCTS INC 12011 MOSTELLER RD CINCINNATI, OH 45241	48355	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$40,656.00 (U) \$40,656.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
COLBERT MANUFACTURING COMPANY INC C/O DAVID ZAGER, ATTORNEY 1125 BALBADE DR NASHVILLE, TN 37215	244	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$197,558.00 (U) \$197,558.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CONTITIECH MGW GMBH A FRANZISKA HEUER D-34346 HANN MUNDEN POSTFACH 1420 D 34334 HANN MUNDEN GERMANY , GERMANY	17711	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$31,287.06 (U) \$31,287.06 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CORECON INC 775 DUVICK AVE SANDWICH, IL 60548	6458	Motors Liquidation Company	\$0.00 (S) \$6,817.40 (A) \$0.00 (P) \$0.00 (U) \$6,817.40 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CROWN EQUIPMENT CORPORATION ATTN RODNEY J HINDERS 102 S WASHINGTON ST NEW BREMEN, OH 45869	43891	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$26,091.69 (U) \$26,091.69 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Pg 18 of 33
Exhibit A

161st Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DALE U DAFLER 804 REDWOOD DR EATON, OH 45320	23468	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,100.00 (U) \$15,100.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DAVID BAYLIS 180 BRISCOE BLVD WATERFORD, MI 48327	15806	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DEACON INDUSTRIAL SUPPLY CO IN 7 E COMMONS BLVD NEW CASTLE, DE 19720	60047	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$13,529.82 (U) \$13,529.82 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DELTEK, INC 13880 DULLES CORNER LANE HERNDON, VA 20171	243	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$72,800.00 (U) \$72,800.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DEMOCRAT & CHRONICLE CREDIT MANAGER 55 EXCHANGE BLVD ROCHESTER, NY 14614	5140	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,314.68 (U) \$8,314.68 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Pg 19 of 33
Exhibit A

161st Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DETROIT BOILER CO 2931 BEAUFAIT ST DETROIT, MI 48207	13372	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$91,857.81 (U) \$91,857.81 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DONALDSON COMPNAY, INC. 1400 W 94TH ST BLOOMINGTON, MN 55431	19973	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$34,504.00 (U) \$34,504.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ENDECA TECHNOLOGIES INC ENDECA TECHNOLOGIES INC 101 MAIN STREET SUITE 1400 CAMBRIDGE, MA 02142	45785	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$119,888.75 (U) \$119,888.75 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FAST TEK GROUP LLC 9850 E 30TH ST INDIANAPOLIS, IN 46229	21249	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$70,000.00 (U) \$70,000.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FIRST STATE ORTHOPAEDICSPA 4745 OGLETOWN STANTON RD SUITE SUITE 135 NEWARK, DE 19713	58882	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$136,401.00 (U) \$136,401.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
FOX SPORTS NET ARIZONA LLC 10201 W PICO BLVD BLDG 103 #3147 LOS ANGELES, CA 90035	59849	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$170,705.00 (U) \$170,705.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FOX SPORTS NET DETROIT LLC 10201 W PICO BLVD #103 ROOM 3147 LOS ANGELES, CA 90035	60258	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$109,627.00 (U) \$109,627.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FOX SPORTS NET FLORIDA INC 10201 W PICO BLVD BLDG 103 #3147 LOS ANGELES, CA 90035	60254	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$35,466.00 (U) \$35,466.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FOX SPORTS NET NORTH LLC 10201 W PICO BLVD BLDG 103 # 3147 LOS ANGELES, CA 90035	59848	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$13,898.00 (U) \$13,898.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FOX SPORTS NET OHIO LLC 10201 W PICO BLVD BLDG 103 #3147 LOS ANGELES, CA 90035	59847	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$345,389.00 (U) \$345,389.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
FOX SPORTS NET WEST 2 LLC 10201 W PICO BLVD BLDG 103 #3147 LOS ANGELES, CA 90035 UNITED STATES OF AMERICA	59846	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$18,190.00 (U) \$18,190.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FOX SPORTS NET WEST, LLC 10201 W. PICO BLVD BLDG 103 #3147 LOS ANGELES, CA 90035	60148	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$107,143.00 (U) \$107,143.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GARCIA & VILLARREAL LLP 4401 N MCCOLL RD MCALLEN, TX 78504	36220	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$661,095.10 (U) \$661,095.10 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GE BETZ INC 4636 SOMERTON RD TREVISO, PA 19053	18330	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,156.80 (U) \$6,156.80 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GE CONSUMER & INDUSTRIAL F/K/A GE SECURITY ATTN MICHAEL B BACH ESQ 25 WHITNEY DR STE 106 MILFORD, OH 45150	833	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,659.39 (U) \$6,659.39 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
GE CONSUMER & INDUSTRIAL, F/K/A GE SECURITY MICHAEL B BACH, ESQ 25 WHITNEY DR STE 106 MILFORD, OH 45150	767	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,100.80 (U) \$6,100.80 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GE CONSUMER & INDUSTRIAL, F/K/A GE SECURITY ATTN MICHAEL B BACH, ESQ 25 WHITNEY DR STE 106 MILFORD, OH 45150	768	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$14,326.05 (U) \$14,326.05 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GLOBAL CROSSING CONFERENCING ATTN: CORPORATE OFFICER/AUTHORIZED AGENT PO BOX 790407 SAINT LOUIS, MO 63179	9238	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$22,300.91 (U) \$22,300.91 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GOLDSMITH BARBARA J DBA BARBARA J GOLDSMITH & CO PO BOX 9024 PROVIDENCE, RI 02940	30267	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$25,000.00 (U) \$25,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GRANT THORNTON LLP ATTN BRENNA FREUDENTHAL 175 W JACKSON BLVD 20TH FLOOR CHICAGO, IL 60604	1387	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,059,416.00 (U) \$1,059,416.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
GUIZHOU GUIHANG AUTOMOTIVE COMPONENTS CO LTD HUAYANG ELECTRICS COMPANY 2 PANJIANG S RD XIAOHE GUIYANG CHINA , CHINA (PEOPLE'S REP)	17921	Motors Liquidation Company	\$18,695.81 (S) \$0.00 (A) \$18,695.81 (P) \$0.00 (U) \$37,391.62 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
H&P TECHNOLOGIES 21251 RYAN RD WARREN, MI 48091	3716	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$958.50 (U) \$958.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HADEN SCHWEITZER CORPORATION C/O MICHAEL G MENKOWITZ ESQUIRE FOX ROTHSCHILD LLP 2000 MARKET STREET 10TH FLOOR PHILADELPHIA, PA 19103	51355	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$254,511.34 (U) \$254,511.34 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HCL AMERICA INC C/O DLA PIPER LLP (US) ATTN VINCENT J ROLDAN 1251 AVE OF THE AMERICAS NEW YORK, NY 10020	67246	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$63,971.85 (U) \$63,971.85 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
INDUSTRIAL POWER SYSTEMS INC 1650 INDIAN WOOD CIR MAUMEE, OH 43537	44876	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$104,844.00 (U) \$104,844.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
INSTATUNE HUSKY 5520 CALGARY TRAIL NW EDMONTON AB T6H 4K1 CANADA , CANADA	16101	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$102.14 (U) \$102.14 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
IRON MOUNTAIN INFORMATION MANAGEMENT INC JOSPEH CORRIGAN ESQ 745 ATLANTIC AVE 10TH FL BOSTON, MA 02111	65344	Motors Liquidation Company	\$133,965.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$133,965.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JAMES, ELLIOTT 2109 TURNBERRY LN CORONA, CA 92881	6166	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,595.00 (U) \$10,595.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JEFFERSON WELLS INTERNATIONAL 100 MANPOWER PLACE MILWAUKEE, WI 53212	59774	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$275,587.41 (U) \$275,587.41 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHANN HAY GMBH & CO KG KENNETH M LEWIS ESQ LEWIS LAW PLLC 120 BLOOMINGDALE ROAD, STE 100 WHITE PLAINS, NY 10605	66748	Motors Liquidation Company	\$268,722.82 (S) \$0.00 (A) \$0.00 (P) \$81,916.65 (U) \$350,639.47 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: This claim is for services performed prepetition and is not secured by property of the Debtors' estates. Accordingly, this claim should be reclassified as a general unsecured claim.					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
JOHANN HAY GMBH & CO KG KENNETH M LEWIS ESQ LEWIS LAW PLLC 120 BLOOMINGDALE ROAD, STE 100 WHITE PLAINS, NY 10605 UNITED STATES OF AMERICA	66749	MLCS, LLC	\$268,722.82 (S) \$0.00 (A) \$0.00 (P) \$81,617.53 (U) \$350,340.35 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: This claim is for services performed prepetition and is not secured by property of the Debtors' estates. Accordingly, this claim should be reclassified as a general unsecured claim.					
JOHANN HAY GMBH AND CO KG ATTN KENNETH M LEWIS ESQ LEWIS LAW PLLC 120 BLOOMINGDALE ROAD, STE 100 WHITE PLAINS, NY 10605	65899	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$13,227.58 (U) \$13,227.58 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: This claim is for services performed prepetition and is not entitled to administrative expense treatment under the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.					
JOHANN HAY GMBH AND CO KG ATTN KENNETH M LEWIS ESQ LEWIS LAW PLLC 120 BLOOMINGDALE ROAD, STE 100 WHITE PLAINS, NY 10605	65900	Motors Liquidation Company	\$0.00 (S) \$140,704.90 (A) \$0.00 (P) \$0.00 (U) \$140,704.90 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: This claim is for services performed prepetition and is not entitled to administrative expense treatment under the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.					
JOSEPH LIPPUCCI 6386 STRATFORD DR PARMA HTS, OH 44130	45195	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$576.46 (U) \$576.46 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: This claim is for services performed prepetition and is not entitled to administrative expense treatment under the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.					
KENT H LANDSBERG CO C/O AMCOR SUNCLIPSE NORTH AMERICA 6600 VALLEY VIEW STREET BUENA PARK, CA 90620	6977	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$51,647.97 (U) \$51,647.97 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
KIRCHHOFF AUTOMOTIVE DEUTSCHLAND GM AM ECKENBACH 10-14 57439 ATTENDORN NW GERMANY , GERMANY	64986	Motors Liquidation Company	\$0.00 (S) \$14,948.70 (A) \$0.00 (P) \$18,304.04 (U) \$33,252.74 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KUKA ROBOTS IBERICA S A C/O BRYAN CERMAK KUKA GROUP LEGAL DEPT 22500 KEY DRIVE CLINTON TOWNSHIP, MI 48036	46617	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$101,790.97 (U) \$101,790.97 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LAPEER METAL STAMPING COMPANIES, INC. 930 S. SAGINAW LAPEER, MI 48446 UNITED STATES OF AMERICA	51349	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$128,700.00 (U) \$128,700.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MACTEC ENGINEERING & CONSULTIN MACTEC ENGINEERING AND CONSULTING INC 1105 LAKEWOOD PARKWAY SUITE 300 ALPHARETTA, GA 30009	6871	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$89,175.93 (U) \$89,175.93 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MAXZONE AUTO PARTS CORP 15889 SLOVER UNIT A FONTANA, CA 92337	18362	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$214,172.37 (U) \$214,172.37 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MERIDIAN LIGHTWEIGHT TECHNOLOGIES INC ATTN: ALAN J MILLER 25 MCNAB AVE STRATHROY ONTARIO N7G 4H6 CANADA , CANADA	69193	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,995.76 (U) \$4,995.76 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
METHODE ELECTRONICS MALTA, LTD C/O TIMOTHY S MCFADDEN 111 S WACKER DR CHICAGO, IL 60606	22215	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$21,333.67 (U) \$21,333.67 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MOODY'S INVESTORS SERVICE C/O SATTERLEE STEPHENS BURKE & BURKE LLP ATTN CHRISTOPHER R BELMONTE 230 PARK AVENUE NEW YORK, NY 10169	30108	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$744,075.35 (U) \$744,075.35 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MOTOR CITY ELECTRIC TECHNOLOGIES INC (AS SUBCONTRACTOR TO EXTREME ENGINEERING) MOTOR CITY ELECTRIC 9440 GRINNELL DETROIT, MI 48213	11088	Motors Liquidation Company	\$60,000.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$60,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MOTOR CITY ELECTRIC TECHNOLOGIES INC (AS SUBCONTRACTOR TO EXTREME ENGINEERING) MOTOR CITY ELECTRIC ATTN: CORPORATE OFFICER/AUTHORIZED AGENT 944 GRINNELL DETROIT, MI 48213	11089	Motors Liquidation Company	\$20,000.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$20,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
NUSPIRE CORPORATION 3155 DALLAVO CT COMMERCE TWP, MI 48390	543	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$16,247.00 (P) \$0.00 (U) \$16,247.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.					
OFFICEMAX ATTN: CREDIT 263 SHUMAN BLVD NAPERVILLE, IL 60563	808	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$11,405.27 (U) \$11,405.27 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
OHMART/VEGA CORPORATION ATTN NATALIE R SCHMIDT 4241 ALLENDORF DRIVE CINCINNATI, OH 45209 UNITED STATES OF AMERICA	68656	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$506.68 (U) \$506.68 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
R & O TOOL SERVICE INC ROBERT MCPHERSON 7708 OLYMPIC PARKWAY SYLVANIA, OH 43560 UNITED STATES OF AMERICA	63841	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$50,600.73 (U) \$50,600.73 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RALCO INDUSTRIES INC 2720 AUBURN CT AUBURN HILLS, MI 48326	61839	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$616,841.87 (U) \$616,841.87 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RICH DAVIS ENTERPRISES INC ATTN: CORPORATE OFFICER/AUTHORIZED AGENT 4831 WYOMING ST DEARBORN, MI 48126	16530	Motors Liquidation Company	\$0.00 (S) \$1,600.00 (A) \$0.00 (P) \$5,450.00 (U) \$7,050.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
S&Z SHEETMETAL INC ATTN: CORPORATE OFFICER/AUTHORIZED AGENT 5237 COMMERCE RD FLINT, MI 48507	15081	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$53,120.00 (U) \$53,120.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SEALED AIR CORP PO BOX 464 DUNCAN, SC 29334	14121	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$43,352.97 (U) \$43,352.97 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SECURITY PLASTICS DIVISION/NMC LLC 14427 NW 60TH AVE MIAMI LAKES, FL 33014	11747	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,571.26 (U) \$9,571.26 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SPEEDWAY SUPERAMERICA LLC SUBSIDIARY OF MARATHON PETROLEUM COMPANY LLC PO BOX 1590 SPRINGFIELD, OH 45501	1078	Unknown	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$309.76 (U) \$309.76 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SQUARE D COMPANY MICHAEL A WISNIEWSKI 1415 S ROSELLE RD PALATINE, IL 60067	33277	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$84,861.37 (U) \$84,861.37 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
STANDARD REGISTER COMPANY LILLIAN FLATT 600 ALBANY ST DAYTON, OH 45408	556	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$21,836.74 (U) \$21,836.74 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SUNDRAM FASTENERS LIMITED 801 W BIG BEAVER ROAD 5TH FL TROY, MI 48084	65678	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$20,310.41 (U) \$20,310.41 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SUNSHINE NETWORK INC 10201 W PICO BLVD, BLDG 103 #3147 LOS ANGELES, CA 90035	60255	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$95,264.00 (U) \$95,264.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
THOMAS H. WEBB 4155 KISSIMMEE PARK RD SAINT CLOUD, FL 34772	3960	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Pg 31 of 33
Exhibit A

161st Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
THOMSON REUTERS (TTA-RESEARCH & GUIDANCE) C/O SARAH E DOERR ESQ MOSS & BARNETT PA 4900 WELLS FARGO CENTER 90 SOUTH SEVENTH ST MINNEAPOLIS, MN 55402	59067	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,359.35 (U) \$19,359.35 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TRENTON WATER WORKS CITY OF TRENTON ACCOUNTS & CONTROL 319 EAST STATE ST ROOM 113 TRENTON, NJ 08608	69706	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$72.21 (U) \$72.21 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
WIND RIVER SYSTEMS INC 500 WIND RIVER WAY ALAMEDA, CA 94501	38911	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,742.52 (U) \$24,742.52 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
	98		\$852,381.45 (S) \$170,133.78 (A) \$35,044.01 (P) \$10,251,612.61 (U) \$11,309,171.85 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

ORDER GRANTING DEBTORS' 161ST OMNIBUS OBJECTION TO CLAIMS
(Claims Assumed by General Motors LLC)

Upon the 161st omnibus objection to expunge certain claims, dated January 26, 2011 (the “**161st Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Assumed Claims on the ground that each Assumed Claim is for an obligation for which the Debtors have no liability, all as more fully described in the 161st Omnibus Objection to Claims; and due and proper notice of the 161st Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the 161st Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 161st Omnibus Objection to Claims.

all parties in interest and that the legal and factual bases set forth in the 161st Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 161st Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claim listed on Exhibit “A” annexed to the 161st Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not disallowed or expunged; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

United States Bankruptcy Judge